



Instructions for Filing Instate Tobacco Excise Tax Return on Taxpayer Access Point (TAP)

Due date:

This monthly return and payment are due the 15th day of the next month.

Definitions:

MLP- Manufacturer's List Price

OTP-Other Tobacco Products

NSM-Non-Settling Manufacturer

Return Instructions:

OTP Received from Manufacturers and Suppliers

Manufacturer/Wholesaler-Name of company from which you purchased OTP during the filing period

Gross Vendor Amount-gross amount from all invoices received during the filing period for the manufacturer.



You are not required to enter each individual invoice. Combine all invoices and enter the totals for each manufacturer.

Exempt Items-amount of exempt items (cigarette paper or paper blunts) included in **Gross Vendor Amount**.

Shipping Charges-amount of shipping charges for the invoices included in **Gross Vendor Amount**.

Enter the amount of **Other Discounts and Allowances** if Deducted from **Gross Invoice Amount**.

The **MLP of Invoice** is **Gross Vendor Amount** less **Exempt Items** plus **Shipping Charges** and **Other Discounts & Allowances**.

OTP Sold to Exempt Entities in Mississippi

Invoice Date must be a date within the filing period.

Exemptions include tobacco:

- Donated to any charitable organization for inmate use;
- Sold to a retailer for resale on the MS and TN rivers at midstream;
- Sold to a retailer for resale in the Intercoastal Waterway in the MS Sound to crew members for use or consumption on boats or barges transporting property in interstate commerce;
- Sold to a Native American tribe;
- Sold to United States military; and
- Sold to federal or state government for inmate use.

Entity Name is for the name of the exempt entity and **MLP of OTP Sold** is the Manufacturer's List Price of all tobacco products other than cigarettes sold to the exempt entity.

Total OTP Shipped or Sold Out of State-The total invoice amount of OTP shipped or sold out of state.

OTP Received from Licensed Wholesalers

The **MS Tobacco Permit Number** will be in the format of 0##-####-# or 1##-####-#.

The **Wholesaler Name** should match the permit number entered and enter the **MLP of OTP Purchased** from licensed wholesaler.

Tax Credit for OTP Returned to Manufacturer

The **Invoice Date** must be within the filing period. Enter the **Credit Memo #** and the **Manufacturer** that you returned the OTP. Enter the **MLP of the OTP Returned to Manufacturer**.

The **OTP Sold to Exempt Entities, Shipped or Sold Out of State, OTP Received from Licensed Wholesalers** and **Credit for OTP Returned to Manufacturer** are added and subtracted from **OTP Received from Manufacturers and Suppliers** to calculate **Taxable Value**.

Tax Due is **Taxable Value** multiplied by 15%.

Total NSM Cigarettes Received During Month

Choose the **Manufacturer** from the drop-down list. Choose the **Brand Family**. If you select "Other" from either drop-down list, you are required to enter the name in the **Other** field. Enter the number of **20 Packs** or **25 Packs** received during the filing period. TAP converts the packs to **Sticks**.

NSM Cigarettes Shipped or Sold Out of State

Enter the amount of NSM cigarettes shipped or sold out of state. The details must be attached using an Excel spreadsheet using the **Add Attachment** link on the left.



You can find more information regarding the template of the spreadsheet on our webpage, www.dor.ms.gov.

Unstamped NSM Cigarettes Sold to Licensed Wholesalers in Mississippi

Customer Permit Number will be in the format of 0##-####-# or 1##-####-#.

Customer Name should be the name of the MS licensed wholesaler NSM cigarettes was sold.

Choose **Manufacturer** and **Brand Family** of the NSM cigarettes, if "Other" is selected, the name is required in the next field.

Enter the number of **20 Packs** and **25 Packs**. TAP converts the packs to **Sticks**.

Unstamped NSM Cigarettes Sold to Exempt Entities

Enter the **Invoice Number**.



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- Sold to a Native American tribe;
- Sold to United States military; and
- Sold to federal or state government for inmate use.

Entity Name is for the name of the exempt entity. Choose the **Manufacturer** and **Brand Family** from the drop-down list. If you choose "Other", you are required to enter the name in the next field.

Enter the number of **20 Packs** and **25 Packs**. TAP will convert packs to **Sticks**.

A ✓ will appear if the **Manufacturer** is a **Participating Manufacturer**.

NSM Cigarettes Shipped or Sold Out of State, Unstamped NSM Cigarettes Sold to Licensed Wholesalers in MS, and Unstamped NSM Cigarettes Sold to Exempt Entities in MS are added together and subtracted from **Total NSM Cigarettes Received During Month**.

NSM Fees Due is **Total Taxable NSM Cigarettes** at \$0.0135 per cigarette.

Total OTP Excise Tax & NSM Fees Due is Line 7 plus Line 15 (Rounded to nearest dollar)

Total Credit is calculated by TAP.

Penalty-If your return is late, you owe a penalty. Enter the correct amount of penalty you owe on Line 4. The penalty rate is 50% of the tax due.

Interest-If your return is late, you owe interest. Enter the correct amount of interest on line 5. Interest

is 1% a month for each month past due.

Total Due and Payable this Return is the amount you owe.

Stamps Used During Month

The **Beginning Stamp Inventory** for 20 and 25 Packs, plus the number of **MS Stamps Purchased During Month** is **Total Stamps Available**. **Ending Stamp Inventory** subtracted from **Total Stamps Available** is **Stamps Used During Month**.

Return Stamps is the number of stamps returned to DOR.

Net Taxable Cigarettes

For 20 and 25 Packs, enter the **Unstamped Cigarette Inventory Beginning of Month**, enter the **Cigarettes Received During Month**, these added together are **Total Cigarettes Available for Sale**. Enter the number of packs sold to **Licensed Wholesalers, Exempt Persons, and Shipped or Sold Out of State**, these equal **Total Tax Exempt Cigarettes**.

The **Unstamped Cigarette Inventory at the End of Month** plus the **Total Tax Exempt Cigarettes** is **Total Unstamped Cigarettes**. **Net Taxable Cigarettes** is **Total Cigarettes Available for Sale** less **Total Unstamped Cigarettes**.

Select **"Submit"**. Your password serves as your signature. By entering your password you are declaring that the return is true, correct, and complete.

You will receive a confirmation number related to your request to file the return.

Payment:

Select **"Schedule a Payment Now"** after submitting the return.

If a bank account is not saved to this account, enter the bank account type (checking or savings). Enter the Routing Number and Account Number.

You have the option to save the bank information so that you will not have

to re-enter the information when you make the next payment.

The payment date defaults to the current date. You cannot select a past date; however, you have the ability to choose a future date.



Returns and Payments submitted after the due date are late and subject to penalties and interest.

Click **"Submit"**. You are required to enter your password to confirm your payment request.

You will receive a confirmation number along with a summary of the payment request.

Other Payment Options:

✓ **ACH Credit**-If you wish to submit payments by ACH credit through your financial institution, contact us at eftunit@dor.ms.gov and request ACH credit payment instructions.

✓ **Credit Card or Electronic Check**-You may pay by credit card or electronic check on www.officialpayments.com. There is an additional fee charged by Official Payments. Mississippi's jurisdiction code is 3400.

OOPS!

If you make a mistake when filing your return or making a payment, you can withdraw the return or payment as long as the request is still pending.

Change of address:

You can change addresses on file with the Department of Revenue through TAP. From the Home screen you may edit the mailing and/or physical address for the business. In the Finance Privilege account, you may add/change the address specific to this account.

Amend return:

If you need to change a return that has already been filed, select **"View Return"** and then choose **"Change"** from the menu on the left.